

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Sixth Set of Information Requests

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**Request No. DTE 6-9 (Electric):**

Refer to Sch. MHC-11 (Electric) at 2. Please describe the temporary differences for which deferred income taxes were provided for the items appearing on lines 1 and 2.

**Response:**

The deferred income taxes provided for on line 1, New Haven Harbor – Transition Charge, are associated with the divestiture costs of New Haven Harbor. FG&E recorded these costs as an expense for tax purposes and as a regulatory asset for book purposes. Line 1 represents deferred taxes on this transaction.

The deferred income taxes provided for on line 2, New Haven Harbor – Residual Value Credit, are associated with the gain on the sale of New Haven Harbor, see MHC-11, page 2, line 9. FG&E recorded the gain as income for tax purposes but as a regulatory liability for book purposes. Line 2 represents the deferred taxes on this transaction.

**Person Responsible:** Mark H. Collin